

# **Land and Water Conservation Fund Grants**

## **Department of Natural Resources – Program 4**

### **I. PROGRAM OBJECTIVES**

The objectives of the Land and Water Conservation Fund (LWCF) Grant Program are to assist in preserving, developing and assuring accessibility to all citizens of the United States of America of present and future generations such quality and quantity of outdoor recreation resources as may be available and are necessary and desirable for individual active participation.

### **II. PROGRAM PROCEDURES**

LWCF monies are apportioned to the states by the U.S. Secretary of Interior each fiscal year in accordance with the apportionment formula contained in the LWCF Act. Funds may be made available through the state to political subdivisions of the state and other appropriate public agencies, including recognized Indian tribes which otherwise qualify for LWCF assistance. To be eligible for LWCF assistance for acquisition and development grants, the state must prepare a Statewide Comprehensive Outdoor Recreation Plan (SCORP), and update and refine it continually. LWCF for the State of Alaska is administered by the Department of Natural Resources, Division of Parks and Outdoor Recreation. The State Liaison Officer (currently the Director of the Division of Parks and Outdoor Recreation) is responsible for administration of the LWCF program in Alaska.

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

#### **A. TYPES OF SERVICES ALLOWED OR UNALLOWED**

##### Compliance Requirement

LWCF assistance may be available to (1) acquire lands and waters or interests in land and waters for public outdoor recreation; (2) develop basic outdoor recreation facilities to serve the general public; and (3) help the state develop and update their SCORP planning process.

##### Suggested Audit Procedures

- Review grant agreement to determine if project is of eligible type.
- Test related documentation for compliance.

#### **B. ELIGIBILITY**

##### Compliance Requirements

To be eligible for assistance, projects must be in accord with the Statewide Comprehensive outdoor Recreation Plan, be sponsored by a governmental agency, and meet numerous other federal criterion set out in the Land and Water

Conservation Fund Grant Manual.

Suggested Audit Procedures

- Determine eligibility of sponsor.
- Review approved SCORP for appropriate period.

C. MATCHING LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirements

LWCF assistance is provided on a 50/50 matching basis to individual projects, which are submitted through the State Liaison Officer to the National Park Service for approval. The state is required to provide match on only those projects sponsored by a state agency. (Note: Level of Effort on the state's part -- The State Liaison Officer is responsible for administration of the LWCF program in Alaska. This includes implementation of an ongoing SCORP planning process; evaluation and selection of projects in accord with an Open Project Selection Process; assuring compliance of projects with the requirements of the LWCF Grants Manual; preparation and submission of applications, amendments and billings; inspection of projects to insure proper completion, operations and maintenance; and other functions necessary for program administration and management.)

Suggested Audit Procedures

- Review financial records and determine amount provided by sponsor meets match requirement.

D. REPORTING REQUIREMENTS

Compliance Requirements

The following financial reports must be submitted periodically for this program by the project sponsor to the Division of Parks and Outdoor Recreation:

1. Outlay Report and Request for Reimbursement for Construction Programs (OMB NO. 50-50181)
2. Summary of Documentation (10-574)
3. Progress report

Suggested Audit Procedures

- Test expenditures for eligibility and appropriateness.
- Test to ascertain backup documentation corresponds to Summary of Documentation form.

Compliance Requirements

The following financial reports must be submitted periodically for this program by the Division of Parks and Outdoor Recreation to the U. S. Department of the

Treasury:

1. Classification of Amount requested (Supplemental to TFS-5205)
2. Request for Funds (TFS-5305)

Suggested Audit Procedures

- Determine that required reports were submitted.

Compliance Regulations

The following informational reports must be submitted periodically for this program by the Division of Parks and Outdoor Recreation to the National Park Service:

1. Annual Report
2. Real Property and Acquisition Report
3. Displaced Persons Report
4. Pre-award Inspection
5. Annual Inspection
6. Completion Inspection
7. Post Completion Inspection

Suggested Audit Procedures

- Determine that the required reports were submitted.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and provisions.

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